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Annual Report of the Municipal Officers of the Town of Levant Maine for the Current Year 1942-1943

Levant (Me.)

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Annual Report
of the Municipal Officers of the
Town of
Levant, Me.

For the Current Year

1942-1943



BRING THIS BOOK WITH YOU



1943
FURBUSH-ROBERTS PRINTING CO.
BANGOR, MAINE

TOWN WARRANT

Penobscot, ss.

Levant, Maine, Feb. 20, 1943.

*To D. E. Mason, a Constable in the Town of Levant, in said
County,*

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Levant, qualified to vote in town affairs, to assemble at the Grange Hall in said Town, on Monday, the eighth day of March, A. D. 1943, at ten o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To elect a Moderator to preside at said meeting.

Article 2. To elect a Town Clerk for the ensuing year.

Article 3. To see if the town will vote to accept the town report as printed.

Article 4. To elect three Selectmen, Assessors and Overseers of the Poor.

Article 5. To elect a member of the Superintending School Committee to serve for three years.

Article 6. To elect a Road Commission or Commissioners.

Article 7. To see what sum of money the town will grant and raise for roads and bridges.

Article 8. To see what sum of money the town will grant and raise for snow removal.

Article 9. To see if the town will vote to accept the truck hired of Wallace Pomroy, as per agreement. *200.00*

Article 10. To see what sum of money the town will grant and raise for support of schools. *2800.50*

Article 11. To see what sum of money the town will grant and raise for repair of schoolhouses. *300.00*

Article 12. To see what sum of money the town will grant and raise for school appliances. *205.00*

Article 13. To see what sum of money the town will grant and raise for high school tuition. *1500.00*

Article 14. To see what sum of money the town will grant and raise for patrol maintenance. *330.00*

Article 15. To see what sum of money the town will grant and raise for support of the poor. *500.00*

Article 16. To see if the town will vote to stand the City of Bangor a law suit in regard to the Curtis family, or act anything relative thereto. *7/4*

Article 17. To see what sum of money the town will grant and raise for contingent expenses. *1500.00*

Article 18. To see what sum of money the town will grant and raise for memorial purposes, care of cemeteries, and interest on local school fund. *Memorial 10.00*
Cemeteries 50.00

School fund 84.73
Article 19. To see what sum of money the town will grant and raise for cutting and burning bushes. *250.00*

Article 20. To see if the town will vote to grant and raise the sum of \$477.00 for maintenance of third class road. *477.00*

Article 21. To see if the town will vote to grant and raise the sum of \$50.00 for public health nursing in Levant, said sum to be expended by the State Bureau of Health, for local service. *50.00*

Article 22. To see if the town will vote to grant and raise the sum of \$1,000.00 to apply on outstanding notes, or act anything relative thereto. *1,000.00*

Article 23. To see if the town will vote to grant and raise the sum of \$250.00 for interest. *250.00*

Article 24. To see if the town will vote to accept a trust fund of \$100.00 or more, the interest to be used for the perpetual care of the Lyons lot in the Levant Cemetery. *100.00*

Article 25. To see if the town will vote to give the Selectmen authority to give quit claim deed, or rent or lease such property as the town may become possessed of through tax liens, or such other procedures as are usual in acquiring tax titles to property. *men to do as they see fit*

Article 26. To elect a tax collector. *John H. Brown*

Article 27. To elect a treasurer.

Article 28. To see if the town will vote to authorize the treasurer with the consent of the selectmen, to hire money necessary to meet bills during the municipal year in anticipation of, and to be paid out of the current year's taxes, and to execute and deliver the negotiable promissory note, or notes, of the town therefor.

Article 29. To elect constables and all other necessary town officers. *100.00*

Article 30. To see what sum of money the town will vote to grant and raise to be expended for Civilian Defense.

The Selectmen give notice they will be in session at the Grange Hall at 9 o'clock in the forenoon of the day of said meeting, for the purpose of correcting the list of voters.

Fail not to make due service of this warrant and return your doings thereon, at the time and place of said meeting.

Given under our hands at Levant, this 20th day of February, A. D. 1943.

Respectfully submitted,

A. W. PHILLIPS,

K. F. FRENCH,

F. W. QUINN,

Selectmen of Levant.

39 15
1700.62
413 25
2158.57

10 042.73
11109.73
933

2158.59
2158.59
10042.73

10 042.73
11109.73
10042.73

REPORT OF SELECTMEN

To the Inhabitants of the Town of Levant:

The folloiwng detailed account of the revenue and disbursements of your town during the past year is herewith respectfully submitted for the year ending February 15, 1943.

Real Estate, resident	\$132,470.00	
Real Estate, non-resident	20,970.00	
	<hr/>	\$153,440.00
Personal Estate, resident	\$30,855.00	
Personal Estate, non-resident	210.00	
	<hr/>	\$31,065.00
Grand Total		<hr/> \$184,505.00

ASSESSMENT

Tax at 64 mills on the dollar	\$11,808.32	
131 Polls at \$3.00 each	393.00	
	<hr/>	\$12,201.32

Raised for:

Contingent	\$1,000.00
Roads and Bridges, summer work	600.00
Snow and Ice Removal	800.00
Highway Patrol	333.00
Maintenance of Third Class	477.00
50-50 Road	50.00
Cutting Bushes	250.00
State Aid Construction	533.00
Poor Relief	700.00
Common Schools	2,800.00
High School Tuition	1,500.00
School Appliance	205.00

Schoolhouse Repair	300.00	
Health Nurse	50.00	
Memorial Expenses	10.00	
Care of Cemeteries	100.00	
Interest	250.00	
Interest on Local School Fund	84.73	
State Tax	1,705.52	
County Tax	413.65	
Overlay	39.42	
	<hr/>	\$12,201.32
Supplementary		85.80
		<hr/>
Total		\$12,287.12

RESOURCES FOR THE YEAR

Cash on hand, Feb. 15, 1942	\$1,502.39
Myrtle Snow, on account	30.00
State, on state paupers	773.16
H. S. Clement, balance on Nowell property	63.68
A. W. Phillips, sale of food stamps	362.00
I. H. Goodwin, 1931-32 taxes	84.09
Town of Dixmont, Frank Curtis	115.00
Helen A. Higgins, excise tax	438.55
D. E. Mason, 1942 taxes	10,363.92
D. E. Mason, 1941 taxes	984.66
D. E. Mason, 1940 taxes	297.64
Ruth Goodwin, 1939 taxes	39.80
W. C. Goodwin, 1936 taxes	13.50
W. C. Goodwin, 1938 taxes	29.46
Gerald Nowell, temporary loan	2,000.00
Edward Leavitt, rent	7.50
State, snow removal	784.84
Tax liens, paid	879.11
State, bank stock tax	9.98
Robert Harris, balance on Lucy Bragg property	20.00

State, dog license refund	127.13	
State School Fund	1,692.49	
State, reimbursement, patrol state aid No. 18	11.85	
State, special resolve road	498.66	
State, equalization fund	2,820.00	
C. G. Wiggin, overpaid, special resolve	1.24	
Helen A. Higgins, Victory tax deducted	25.24	
R. B. Dow, on account McLaughlin property	50.00	
D. E. Mason, abatements	75.00	
Town of Levant, interest on local school fund	84.73	
Bangor Savings Bank, cemetery trust fund	9.43	
Merrill Trust Co., cemetery trust fund	5.19	
		<hr/> \$24,200.24

DISBURSEMENTS

Contingent Expenses	\$1,377.34
Roads and Bridges	980.37
Snow Removal	1,961.02
Highway Patrol	345.60
Special Resolve	573.49
Cutting Bushes	179.44
Maintenance Third Class Road	696.84
Maintenance State Aid No. 18	23.70
Poor Relief	498.04
Poor of Other Towns	72.00
State Poor	788.23
Common Schools	6,994.84
High School Tuition	1,611.36
School Appliances	205.00
Schoolhouse Repair	222.98
Memorial Day	10.00
Food Stamps	262.00

Health Nurse	50.00	
Cost of Tax Liens	48.00	
Care of Cemeteries	54.00	
Cemetery Trust Fund	22.00	
Interest	270.00	
Interest on Local School Fund	84.73	
Temporary Loan	2,000.00	
State Tax	1,705.52	
County Tax	413.65	
	<hr/>	
	\$21,450.15	
Cash on hand, Feb. 15, 1943	2,750.09	
	<hr/>	\$24,200.24

CONTINGENT

Raised by the town	\$1,000.00	
Ed. Leavitt, rent	7.50	
State, bank stock tax	9.98	
State, dog license refund	127.13	
Supplementary tax	85.80	
Overdraft	146.93	
	<hr/>	\$1,377.34

Expended

Office expense and supplies	\$ 46.56	
Administration	1,031.07	
Miscellaneous	112.50	
Printing	84.15	
Street lights	12.00	
Abatements	75.00	
Civilian Defense	13.06	
Legal advice	3.00	
	<hr/>	\$1,377.34

ROADS AND BRIDGES

Raised by the town	\$600.00
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Overdraft	380.37	
	<hr/>	\$980.37

Expended

E. M. Phillips, payrolls	\$521.82	
H. L. Lufkin, payrolls	220.92	
E. I. Lane, payrolls	154.84	
Plank and stringers	53.20	
Spikes, etc.	14.84	
Road machine repairs	14.75	
	<hr/>	\$980.37

SNOW REMOVAL

Raised by the town	\$800.00	
Received from the State	784.84	
Overdraft	376.18	
	<hr/>	\$1,961.02

Expended

Truck plowing and sanding	\$612.37	
Truck and tractor operator, wingman	542.53	
Hand labor	99.51	
Sand and salt	73.60	
Repairs and lights	420.41	
Gas and oil	212.60	
	<hr/>	\$1,961.02

CUTTING BUSHES

Raised by the town		\$250.00
Expended	\$179.44	
Unexpended	70.56	
	<hr/>	\$250.00

HIGHWAY PATROL

Raised by the town	\$333.00	
Overdraft	12.60	
	<hr/>	\$345.60
Expended		345.60

SPECIAL RESOLVE

Received from State	\$498.66	
Paid by Town, for gravel	42.60	
Paid by Town, for culvert, not used	30.99	
Received from C. G. Wiggin, overpaid	1.24	
	<hr/>	\$573.49
Expended		573.49

MAINTENANCE THIRD CLASS ROAD

Balance from 1941	\$166.71	
Raised by Town	477.00	
Overdraft	53.13	
	<hr/>	\$696.84
Expended		696.84

MAINTENANCE OF STATE AID ROAD NO. 18

Received from the State	\$11.85	
Overdraft	11.85	
	<hr/>	\$23.70

STATE AID CONSTRUCTION

Raised by the Town	\$533.00
Nothing be expended, balance for 1943	533.00

50-50 ROAD

Raised by the Town	\$50.00
Nothing being expended, balance for 1943	50.00

COMMON SCHOOLS

Balance from 1941	\$ 230.00	
Raised by the Town	2,600.00	
Interest on local school fund	84.73	
Received from the State	1,692.49	
Received from the State, equalization	2,820.00	
	<hr/>	\$7,627.22

Expended

Payrolls	\$6,994.84	
Transfererd to High School Tuition	200.00	
Unexpended	432.38	
	<hr/>	\$7,627.22

HIGH SCHOOL TUITION

Raised by the Town	\$1,500.00	
Balance from 1941	353.84	
Transferred from Common Schools	200.00	
	<hr/>	\$2,053.84

Expended

Payrolls	\$1,611.36	
Unexpended	442.48	
	<hr/>	\$2,053.84

SCHOOLHOUSE REPAIRS

Raised by the Town	\$300.00
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Expended

Payrolls	\$222.98	
Unexpended	77.02	
	<hr/>	\$300.00

SCHOOL APPLIANCE

Raised by the Town	\$205.00
Expended, salaries	205.00

POOR RELIEF

Raised by the Town	\$700.00
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Expended

Graves Children	\$380.28	
Carlton Henderson	61.56	
Roland Manning	56.20	
Unexpended	201.96	
	<hr/>	\$700.00

POOR OF OTHER TOWNS

Received from Dixmont	\$72.00
Expended, Frank Curtis	72.00

STATE POOR

Received from the State	\$696.73	
Due from the State	91.50	
	<hr/>	\$788.23
Expended, Moses Brown		788.23

MEMORIAL DAY

Raised by the Town	\$10.00
Expended	10.00

FOOD STAMPS

Received from sale of stamps	\$362.00
Balance, 1941	\$100.00
Paid State Treasurer, for stamps	262.00
	<hr/>
	\$362.00

HEALTH NURSE

Raised by the Town	\$50.00
Expended	50.00

INTEREST

Raised by the Town	\$250.00	
Overdraft	20.00	
	<hr/>	\$270.00

Expended

Temporary loan	\$ 60.00	
Permanent loan	210.00	
	<hr/>	\$270.00

CARE OF CEMETERIES

Raised by the Town		\$100.00
Expended	\$54.00	
Unexpended	46.00	
	<hr/>	\$100.00

CEMETERY TRUST FUNDS

Received from Merrill Trust Co., interest	\$5.19	
Received from Bangor Savings Bank, interest	9.43	
Balance from 1941	7.38	
	<hr/>	\$22.00
Expended		22.00

TAX LIENS

Tax liens and costs		\$2,248.20
Received	\$ 879.11	
Balance due on liens	1,369.09	
	<hr/>	\$2,248.20

TEMPORARY LOAN

Received from Gerald Nowell	\$2,000.00
Paid Gerald Nowell	2,000.00

STATE TAX

By assessment	\$1,705.52
Expended, paid State	1,705.52

COUNTY TAX

By assessment	\$413.65
Expended, paid County	413.65

DOG LICENSES

Received for licenses on		
36 males	\$32.40	
16 spayed females	14.40	
6 females	29.40	
1 kennel	9.90	
	<hr/>	\$86.10
Paid to State Treasurer		86.10

STANDING OF THE TOWN

Assets

Cash in treasury, Feb. 15, 1943	\$2,750.09	
Property acquired by tax lien	1,727.55	
Delinquent taxes	4,734.01	
Due from State, state pauper	91.50	
Cemetery Trust Funds	822.46	
Unpaid tax liens	1,369.09	
	<hr/>	\$11,494.70

Liabilities

Due the school fund	\$432.38
Due high school tuition fund	442.48
Due Smith White & Stanley	5,500.00
Due cemetery trust funds	822.46
Due local school fund	1,412.25
Due state aid construction	533.00

Due 50-50 road fund	50.00	
	<hr/>	\$9,194.57
Assets over liabilities		<hr/> \$2,300.13

ABATEMENTS—1940

Elwin Tasker, paid in Stetson		\$3.00
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1941

Everett Metevier, paid in Newport	\$3.00	
Roger Stevens, paid in Bath	3.00	
	<hr/>	\$6.00

1942

Carlton Henderson, soldier	\$3.00	
James Clement, soldier	3.00	
Chalmers Goodwin, soldier	3.00	
T. A. Perkins, soldier	3.00	
Bartlett McLaughlin, soldier	3.00	
W. C. Brown, soldier	3.00	
M. P. Simpson, unable to pay	48.00	
	<hr/>	\$66.00

DELINQUENT TAXES—1931-1932

Harry Snow	\$27.40	
Irvin Graves	48.50	
Lowell Lufkin	3.00	
Ed. Leavitt	14.70	
Bert Mayhew	28.60	
Alton Mayhew	1.82	
S. T. Rose	106.22	
Percy Teague	35.95	
	<hr/>	\$266.19

DELINQUENT TAXES—1933

N. A. Pomroy	\$29.88
Sumner Rose	50.00

George Sewall	3.96	
Percy Teague	.83	
	<hr/>	\$84.67

DELINQUENT TAXES—1934

F. M. Colbath	\$16.80	
R. H. Colbath	49.80	
J. G. Goodwin	61.90	
Edna Lassell	96.21	
B. H. Mayhew	6.52	
Sumner Rose	105.60	
Harry Snow	3.00	
Percy Teague	57.50	
Jos. Wheaton	3.00	
	<hr/>	\$400.33

DELINQUENT TAXES—1935

F. M. Colbath	\$15.80	
R. H. Colbath	54.00	
Elmer Call	109.85	
Ernest Corson	19.90	
J. G. Goodwin	106.21	
Edna Lassell	125.40	
B. H. Mayhew	46.10	
Harry Snow	3.00	
Percy Teague	60.80	
G. F. Watson	35.80	
	<hr/>	\$576.86

DELINQUENT TAXES—1936

Earl French	\$34.40	
S. L. Hawes	12.00	
C. R. Thompson	5.00	
	<hr/>	\$51.40

DELINQUENT TAXES—1937

S. L. Hawes	\$ 7.20	
C. E. Parkman	10.40	
Harry Snow	2.00	
C. R. Thompson	3.00	
Willie Thomas	3.00	
	<hr/>	\$25.60

DELINQUENT TAXES—1938

S. L. Hawes	\$ 6.50	
Stanley Kalloch	12.80	
C. R. Thompson	2.00	
	<hr/>	\$21.30

DELINQUENT TAXES—1939

R. A. Hodgdon	\$11.28	
S. L. Hawes	2.07	
C. R. Thompson	3.00	
Willie Thomas	3.00	
	<hr/>	\$19.35

DELINQUENT TAXES—1940

W. S. Fletcher	\$250.80
E. L. Corson	10.00
L. M. Harvey, Heirs of	85.54
Ralph Hawes	3.00
S. L. Hawes	4.90
Robert Harris	66.64
Edna Lassell	129.20
Ben Turner & Sons	42.14
Jaris Thomas	9.50
John Thomas	24.90
Harry Johnson	41.50
C. R. Thompson	3.00
Bessie Thompson	72.20
N. A. Pomroy	136.80

H. L. Pomroy	12.54	
M. P. Roberts	82.58	
	<hr/>	\$975.24

Non-Resident

Heirs of W. W. Cole	\$45.40	
J. U. Day	7.60	
W. K. Foss	30.40	
Merton Nowell	6.40	
W. A. Rogan	7.60	
	<hr/>	\$97.40
		<hr/>
		\$1,072.64

DELINQUENT TAXES—1941

Harley Adams	\$19.64
W. B. Clement	7.40
J. P. Clement	18.60
G. W. Carrow	3.08
R. H. Colbath	3.00
E. L. Corson	3.00
Clifton Crocker	17.96
E. J. French	51.57
Merton Harris	46.12
Ralph Hawes	3.00
S. L. Hawes	3.00
Harry Johnson	2.20
N. A. Pomroy	36.96
H. L. Pomroy	4.84
M. P. Roberts	5.04
Harry Snow	3.00
Percy Teague	26.36
C. R. Thompson	3.00
Norman Thompson	4.84
Willis Thomas	3.00
Ben Turner & Sons	62.92

Robert Hichborn	3.00	
H. L. Hichborn	38.20	
Carlton Henderson	3.00	
		<hr/>
		\$372.73

Non-Resident

J. U. Day		\$8.80
		<hr/>
		\$381.53

DELINQUENT TAXES—1942

Harley Adams	\$47.68
Omar Adams	5.12
Vern Boyd	3.00
H. W. Brann	24.12
W. C. Brown	54.72
Heirs of Maud Butters	6. 40
Mrs. Byron Bonney	44.80
J. P. Clement	89.72
G. W. Carrow	2.56
Charles Cain	8.80
R. H. Colbath	2.50
E. L. Corson, to be paid by Omar Adams	22.20
Madeline Emerson	38.40
M. B. Ellis	22.52
E. J. French	21.15
W. S. Fletcher	225.72
Lawrence Griffin	9.96
Merton Harris	102.08
Heirs of L. M. Harvey	74.24
Ralph Hawes	3.00
Sanford Hawes	3.00
Carlton Henderson	6.40
Harry Johnson	35.00

Roy Lunt	64.00
Oral Mayhew	6.40
Heirs of Archie Mayhew	16.28
O. E. Millekin	81.72
Donald Nix	10.04
George and Norbert Overlock	51.20
George Overlock	6.40
Bert Overlock	12.48
Roy Palmer	25.60
N. A. Pomroy	38.40
H. L. Pomroy	4.16
Heirs of W. E. Randall	25.60
Ada Sawyer	62.60
Harry Snow	3.00
Raymond Springer	7.16
Percy Teague	59.52
Bessie Thompson	60.80
William Thomas	6.20
John Thomas	25.60
Ben Turner & Sons	48.64
Joseph Wheaton	4.60
Heirs of H. W. Weston	96.00
	<hr/>
	\$1,569.49

Non-Resident

Heirs of J. U. Day	\$ 6.40
W. K. Foss	55.95
C. O. Henderson	90.56
Clovis Houston	32.00
Merton Nowell	6.40
Clarence Peterson	12.80
W. A. Rogan	6.40
J. M. Taylor, to be paid by Asbury	
Thomas	6.40
Mrs. E. B. Weeks	19.20

Everett Metevier, to be paid by Lester
Gray

31.20

\$267.31

\$1,836.80

1941 TAX LIENS

Harley Adams	\$ 58.70	
Floyd Brown	124.70	
W. C. Brown	99.05	
Maud Butters	10.30	
J. P. Clement	54.30	
E. L. Corson	27.90	
Merton Harris	98.30	
L. M. Harvey	103.58	
Harry Johnson	45.50	
Heirs of Archie Mayhew	31.18	
Oscar Milliken	107.10	
Donald Nix	11.18	
M. P. Roberts	80.70	
Ada Sawyer	89.50	
Percy Teague	58.70	
John Thomas	36.70	
Bessie Thompson	85.10	
Heirs of H. W. Weston	133.50	
N. A. Pomroy	54.30	
W. A. Rogan	10.30	
Heirs of N. W. Wing	48.50	
		<hr/> \$1,369.09

TREASURER'S REPORT

Debits

Cash on hand, March 1, 1942 \$1,502.39

Received from:

Myrtle Snow, on account	30.00
H. S. Clement, on account, Nowell property	63.68
A. W. Phillips, sale of food stamps	362.00
Town of Dixmont, account of Frank Curtis	115.00
Robert Harris, on account, Lucy Bragg property	20.00
C. G. Wiggin, overpaid on special resolve	1.24
R. B. Dow, on account, McLaugh- lin property	50.00
Town of Levant, interest local school fund	84.73
State, state pauper	773.16
State, bank stock interest	9.98
State, snow removal	784.84
State, dog license refund	127.13
State, school fund	1,692.49
State, maintenance state aid road No. 18	11.85
State, special resolve	498.66
State, school equalization	2,820.00
Helen A. Higgins, Victory Tax deducted	25.24
Helen A. Higgins, excise tax	438.55
Gerald Nowell, loan	2,000.00

Ed. Leavitt, rent	7.50	
Merrill Trust Co., interest cemetery trust funds	5.19	
Bangor Savings Bank, interest cemetery trust fund	9.43	
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I. H. Goodwin, 1931-32 taxes	84.09	
D. E. Mason, 1940 taxes	297.64	
D. E. Mason, 1941 taxes	984.66	
D. E. Mason, 1942 taxes	10,363.92	
D. E. Mason, abatements	75.00	
W. C. Goodwin, 1936 taxes	13.50	
W. C. Goodwin, 1938 taxes	29.46	
Ruth Goodwin, 1939 taxes	39.80	
		————— \$24,200.24

Credits

Warrants paid	\$21,450.15	
Cash on hand, Feb. 15, 1943	2,750.09	
		————— \$24,200.24

Respectfully submitted,

HELEN A. HIGGINS,

Treasurer of Levant.

AUDITOR'S REPORT

June 26, 1942.

To the Inhabitants of the Town of Levant:

In accordance with instructions from your Board of Selectmen we examined the books and accounts of the Selectmen, Treasurer and Tax Collector for the municipal year ended February 21, 1942. In our opinion the Balance Sheet and accompanying Exhibits and Schedules reflect the true financial condition of your Town as at February 21, 1942, subject to the terms of this report.

Exhibit A—Comparative Balance Sheet

Exhibit B—Report of Treasurer

Exhibit C—Assessment Valuation and Commitment

Exhibit D—Statement of Appropriation Accounts

Schedule 1—Uncollected Taxes

Schedule 2—Town Property

Schedule 3—Accounts Receivable

Schedule 4—Trust Funds

Schedule 5—Notes Payable

Schedule 6—Analysis of Change in Net Debt

Schedule 7—Excise Taxes

CASH	\$1,502.39
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All cash received was covered by receipts and all items of expenditures were made by proper substantiating warrants.

The cash balance consists of a checking account in the Merrill Trust Company reconciled with statement issued by the Bank.

TAX ACCOUNTS \$8,426.39

The tax accounts consist of uncollected taxes and town property acquired by taxes as appear in Schedules 1 and 2. It is to be noted that the outstanding balances of 1931 and 1932 uncollected taxes amount to \$347.62 while the detailed lists amount to \$434.52 which is subject to verification.

ACCOUNTS RECEIVABLE \$174.23

The accounts receivable are listed in Schedule 3 and were verified only as to totals.

FOOD STAMPS \$100.00

This account consists of cash and stamps on hand which was verified in detail by us.

NOTES PAYABLE \$5,500.00

The outstanding notes owed by the Town are refunding notes bearing interest at the rate 3½% per annum. These are due and payable yearly with the last note maturing in 1947.

TRUST FUNDS \$2,234.71

The trust funds consist of Cemetery Funds invested in time deposits in the Merrill Trust Company and the Penobscot Savings Bank and were verified by us through examination of the various passbooks. The School Fund has been used by the Town and amounts to \$1,412.25.

SURPLUS \$2,532.15

It is very pleasing to note that the Net Debt as at February 24, 1941 has been completely eliminated and that the Town now shows a Surplus. This result was caused primarily by a payment of outstanding notes amounting to \$3,500.00.

Very truly yours,

PAUL A. SMITH,

Public Accountant and Auditor.

Exhibit A

COMPARATIVE BALANCE SHEET

Assets

	February 24, 1941	February 21, 1942
Cash	\$1,494.16	\$1,502.39
Tax Accounts:		
Taxes—Sch. 1	\$5,140.38	\$6,535.16
Tax Liens	1,241.06	
Town Property—Sch. 2	1,957.15	1,891.23
	<hr/> \$8,338.59	<hr/> \$8,426.39
Account Receivable—Sch. 3	23.00	174.23
Cemetery Trust Funds—Sch. 4	814.13	822.46
Food Stamps		100.00
	<hr/>	<hr/>
Total Assets	\$10,669.88	\$11,025.47
Net Debt	1,184.25	
	<hr/> \$11,854.13	<hr/> \$11,025.47

Liabilities

Notes Payable—Sch. 5	\$9,000.00	\$5,500.00
School Fund	1,412.25	1,412.25
Cemetery Trust Fund Reserve—Sch. 4	814.13	822.46
	<hr/>	<hr/>
Total Liabilities	\$11,226.38	\$7,734.71
Net Unexpended Balances Forward	627.75	758.61
Surplus—Sch. 6		2,532.15
	<hr/> \$11,854.13	<hr/> \$11,025.47

REPORT OF SUPERINTENDENT OF SCHOOLS

To the S. S. Committee and Citizens of Levant:

I hereby submit the report of your school department for the past municipal year. This report includes the usual detailed statement of receipts and expenditures for the past year, and an estimate of the school budget for the coming year.

S. S. COMMITTEE

Glendon Withee	Term Expires 1943
Evelyn Call	Term Expires 1944
John Corbin	Term Expires 1945

STATISTICS

Some of the following statistics were taken from the returns made by your Superintendent to the State for the school year ending July 1, 1942. The enrollment for the current year is slightly different.

ENROLLMENT

	Boys	Girls	Total
School Census	93	106	199
Sub-primary	8	5	13
Grade I	6	6	12
Grade II	5	10	15
Grade III	8	4	12
Grade IV	7	5	12
Grade V	5	8	13
Grade VI	9	9	18
Grade VII	9	5	14
Grade VIII	6	12	18

No. Graduating from

Grade VIII	6	12	18
Number pupils conveyed			97
Aggregate attendance			21352
Average daily attendance			130
Average annual salary			\$618.00
Average annual salary (State 1941)			\$787.54

FINANCIAL STATEMENT

Teachers' Pay Roll

Name	No. Weeks	Gross Salary	Retire- ment	Victory Tax	Net Salary Paid
Marian Whitmore	18	\$108.00			\$108.00
Evelyn Philbrook	14	204.00			204.00
Maxine Hathaway	14	237.60	\$32.40		205.20
Elsie Spaulding	14	204.00			204.00
Velma Carter	35	649.00		\$3.20	645.80
Mildred Crocker	3		13.60		
Mittie Stevens	35	680.00		4.00	676.00
Phyllis Newcomb	27	489.00			489.00
Floy Bemis	23	445.00	22.25	3.20	419.55
Evelin Smith	23	445.00		3.20	441.80
Leila Stubbs	23	445.00		3.20	441.80
Edith Thompson	8	160.00		3.20	156.80
Teachers' Retirement					46.00
Victory Tax					20.00
Total					\$4,057.95

The total for Teachers' Retirement is \$68.25. Of this amount \$46.00 was due before July 1, 1942, and has been paid. The balance, \$22.25 is a liability and will be taken care of at the end of the school year.

JANITORING AND CLEANING

Name	Weeks	Salary
H. S. Watson	35	\$105.00
Mrs. Ralph Buck	12	24.00

Mrs. Glendon Withee	35	70.00
Mrs. Evelyn Call	15	30.00
Clifton Nelson	8	16.00
H. S. Watson, cleaning		4.13
Viola Brann, cleaning		8.50
Hazel Call, cleaning		9.00
Vera Leaveitt, cleaning		8.00
		<hr/>
		\$274.63

CONVEYANCE PAY ROLL

Name	Weeks	Salary
John Corbin	35	\$443.00
Donald Mason	35	441.00
Guy Mullen	35	408.00
Elmer Call	35	427.00
A. O. Sawyer	19	93.00
Willis Phillips	3	21.00
Nat. Gr. Mutual Lia. Co.		79.47
		<hr/>
		\$1,912.47

FUEL

S. D. Call	\$360.00	
John Corbin	4.00	
H. W. Worthen	3.50	
Charles Carrow	11.25	
John Bragg	108.00	
Elmer Call	18.50	
Lester Merrill	.55	
	<hr/>	\$505.80

LIGHTS

Central Me. Pr. Co.	\$41.37
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TEXTBOOKS AND SUPPLIES

Marian Whitmore	\$5.00	
Utterback-Gleason Co.	17.80	
J. L. Hammett Co.	10.67	
Bemis Brothers	5.51	
Beckley-Cardy Co.	11.39	
Oval & Koster	10.32	
Ethelyn Philbrick	4.00	
The Paper Crafters	7.32	
Edw. E. Babb & Co., Inc.	11.06	
Me. Pub. Health Asso.	.63	
Silver, Burdett & Co.	4.92	
The Macmillan Co.	14.29	
Furbush Printing Co.	7.00	
Am. Book Co.	21.70	
Allyn & Bacon	71.01	
		<hr/>
		\$202.62

SUMMARY OF COMMON SCHOOLS

Receipts

Balance, 1941-42	\$230.00	
Appropriation	2,800.00	
State School Fund	1,692.49	
State Equalization Fund	2,820.00	
Interest on School Fund	84.73	
		<hr/>
Total		\$7,627.22

Expenditures

Teachers' Pay Roll	\$4,057.95
Conveyance Pay Roll	1,912.47
Janitoring & Cleaning	274.63
Fuel	505.80
Textbooks & Supplies	202.62

High School Tuition	200.00	
Lights	41.37	
	<hr/>	
Total		\$7,194.84
		<hr/>
Balance		\$432.38

HIGH SCHOOL TUITION

Receipts

Balance, 1941-42	\$353.84	
Appropriation	1,500.00	
State School Fund	200.00	
	<hr/>	
Total		\$2,053.84

Expenditures

Higgins Classical Institute	\$90.00	
Bangor School Dept.	1,020.72	
East Corinth Academy	130.07	
Town of Hermon	260.69	
Brewer School Dept.	59.00	
Town of Skowhegan	17.38	
John Bapst High School	33.50	
	<hr/>	
Total		\$1,611.36
		<hr/>
Balance		\$442.48

REPAIRS

Appropriation	\$300.00
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Expenditures

John Corbin	\$3.00
H. S. Watson	19.25
C. H. Hodgdon	8.43

R. B. Dunning Co.	1.77	
Rice & Miller Co.	70.22	
Ray Colbath	.50	
Harry Winchester	53.00	
Hazel Call	1.00	
Bemis Brothers	49.21	
Percy Teague	3.00	
Clifford Teague	3.00	
E. W. Call	3.60	
Harry Marden	7.00	
Total		\$222.98
Balance		\$77.02

RECOMMENDATIONS

Common Schools	\$2,800.00
High School Tuition	1,500.00
Repairs	300.00
Appliance	205.00

TEACHERS

Village Grammar, Spring	Ethelyn Perkins
Village Grammar, Fall and Winter	Floy Bemis
Village Primary, Spring	Maxine Hathaway
Village Primary, Fall and Winter	Evelin Smith
West Levant Grammar, Spring	Elsie Spaulding
West Levant Grammar, Fall and Winter	Liela Stubbs
West Levant Primary	Velma Carter
South Levant Grammar	Mittie Stevens
South Levant Primary, Spring and Fall	Phyllis Newcomb
South Levant Primary, Winter	Edith Thompson
Music, Spring and Fall	Marian Whitmore

At the end of the school year, Mrs. Ethelyn Perkins, Mrs. Maxine Hathaway and Mrs. Elsie Spaulding resigned. Their places were filled as follows: Mrs. Floy Bemis, Village Primary School; Miss Evelin Smith, Village Primary; Mrs. Leila Stubbs, West Levant Grammar. At the end of the fall term, Mrs. Phyllis Newcomb resigned from the South Levant Primary School. This vacancy is being very satisfactorily filled by Mrs. Edith Thompson of Carmel. All the new teachers have had normal training and previous successful teaching experience.

In spite of the emergency occasioned by the war, the work is progressing most satisfactory. The teachers are faithful and efficient and show a wonderful spirit of co-operation. Although salaries have been increased, our salaries compared with the average for the state, are still low. However, the average salary now being paid in Levant is higher than that of the other two towns in the union.

There is, as you know, a shortage of teachers, and each year it is increasingly difficult to fill vacancies occurring either in the summer or during the school year. Thus far we have been fortunate in securing good instruction, instruction that compares very favorably with that of previous years, or that of any surrounding towns. It is difficult to predict with any degree of accuracy what height teachers' salaries will reach but we must be prepared to match the salaries of other towns if we expect to maintain our schools at the present standard of efficiency.

The pay rolls show that teachers, janitors and drivers of school conveyances have been paid for only thirty-five weeks. In explanation I will say that this is due to the fact that last year's report showed that they were paid for thirty-seven weeks. However, we have a balance large enough to take care of the extra week and the school year will remain the same, thirty-six weeks in length.

Although we seem to have a substantial balance in the high school department, it is not actually as large as it appears. I have been unable to get the bills for the fall and

winter terms from East Corinth Academy, and those of the winter term from Brewer and Higgins Classical institute. Last year all the winter term bills had been paid when the books were closed before town-meeting.

We have had notice from the State Department of Education that our share in the equalization fund for the coming year will be \$2,820.00. In a letter, received at the same time, Dr. Harry V. Gilson, Commissioner of Education, had this to say: "You will note that the average of tax rates for the support of schools in the State for the current year is .01402 as compared with .01301 for the preceding year. This sharp upward trend in appropriations has resulted in some towns which have shared in equalization being ineligible for equalization in 1943." It seems to me this sounds a note of warning which we can hardly afford to disregard.

It may be that through legislative action a larger amount will also be forthcoming from the State School Fund, as a resolve now before the legislature, will, if it becomes a law, increase the amount we receive for each teaching position from \$100.00 to \$190.00 a year provided the teacher's salary is not less than \$20.00 a week.

It has become necessary to suspend the teaching of music in the schools for the present. It is hoped that the project may soon be resumed, for it is contended that public school music is an important subject in the elementary school curriculum. Although it may not be possible to teach every child to sing well, all can at least learn the rudiments of music and acquire an appreciation for it. The work in this department will be taken up as soon as a teacher can be secured.

Excepting the outside paint job at West Levant, a very small amount of repairing has been done. Because of the labor shortage only the necessary repairs of minor importance were considered. However, paint has been purchased for the other two buildings and it is hoped that we may be able to get the work done during the coming year.

Defense stamps are being sold in the several schools. The value of stamps bought by school children since the opening of the fall term, as reported by teachers is as follows:

Village School	\$165.00
West Levant	50.30
South Levant	45.00

The schools have taken part in five rationing programs, sugar, gasoline (2i, fuel oil and canned fruits and vegetables. These programs have been successfully carried out through the efficiency of our registrars and the cooperation of the registrants. At this time I would like to acknowledge my appreciation to all for their courtesy and cooperation during these rationing programs.

I am including in my report the report of the public health nurse, Miss Georgia J. Patterson. From this it will be clear what has been done along health lines. I feel that we have received good value for our money and hope that the town will manifest its desire to see the work continue by making a small appropriation for the purpose.

If this is done, I endorse the recommendation of Miss Patterson in regard to an organization of a Local Health Committee of interested citizens to bring important health matters to the nurse's attention for her consideration. This committee should be made up of an equal numbers of members from each of the three sections of the town.

In closing I want to thank the members of the S. S. Committee, municipal officers, teachers, parents, and friends for their loyalty and cooperation which have helped to make the work of the past year pleasant and worth while.

Respectfully submitted,

C. H. GRANT,

Superintendent of Schools.

REPORT OF THE PUBLIC HEALTH NURSE---1942

The present war emergency has made it more important than ever that each member of the family and community keep in the best possible health. To this end the public health nurse uses her time in your community. The health protection of the prenatal mother, the infant, and the pre-school age child is of first importance. The health of the school child is emphasized through the co-operation of parents, and school authorities in planning for better health services to him. All effort is placed on the health of the growing child as he will soon be the adult in his community.

Visits were made to mothers before the baby was born to assist her in carrying out doctor's orders, to advise medical care if she had not been to a doctor and to help in securing necessary supplies for confinement. By these visits the health of both mother and baby are safeguarded.

After the birth of the baby visits were made to stress importance of examination by the doctor, correct diet and necessity of rest.

Visits were made to infants to help mother establish routine, interpret doctor's orders and assist in introducing new foods into the baby's diet during the growth.

Health supervision visits were made to preschool children. This is the time to begin making corrections if any are needed in order that a healthier child may enter school.

From time to time home visits made to parents of school children have been necessary in order to explain need of dental, vision, hearing correction and to guard against communicable diseases. Conferences were held with teachers concerning the welfare of the children in school.

Whenever necessary we have referred children to the Pediatric and Crippled Children's Clinics. These are sponsored by the State Bureau of Health.

Protective services have been offered in Levant as follows:

Smallpox vaccinations, and toxoid to prevent diphtheria.

Visits to and in behalf of tuberculosis patients have been made. Skin tests were given in the schools. Those with positive reaction were to go to the X-Ray Clinic in Corinth.

Hearing tests were given in the schools and those with hearing losses will be followed.

A Child Health Conference was held. Dr. Gifford was the physician assisted by the Health Nurse. Mrs. Esther Baldwin, Nutritionist, was present and advised the mothers on better diets for their children.

A Local Health Committee made up of interested citizens would increase the health protection and promotion of your town. The health nurse could be more effective with such a committee to guide her.

MISS GEORGINA PATTERSON,

Public Health Nurse.

